

**TOWN OF PE ELL**  
**Lewis County, Washington**  
**January 1, 1993 Through December 31, 1994**

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**Schedule Of Findings**

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1. Annual Financial Reports Should Be Prepared And Submitted Within The Prescribed Reporting Period

The town is required to prepare an annual financial report which presents the town's financial position and results of operations for each calendar year. The report should be submitted to the State Auditor's Office by May 30 of the following year. The town of Pe Ell did not file its 1993 and 1994 annual report until June 1995.

RCW 43.09.230 states in part:

The State Auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each year . . .

Such reports shall be prepared, certified, and filed . . . within one hundred fifty days after the close of each fiscal year.

Untimely financial reports restrict the access of financial information to the town council, the public, and state and federal agencies; it also delays the State Auditor's Office in compiling statistical and financial information required by the state legislature.

The late filing was apparently due to the turnover of personnel in the clerk/treasurer's office.

We recommend the town ensure annual reports are submitted in a timely manner.